
Changes to legislation: There are currently no known outstanding effects for the Land and Buildings Transaction Tax (Scotland) Act 2013, Paragraph 2. (See end of Document for details)

SCHEDULE 11
RECONSTRUCTION RELIEF AND ACQUISITION RELIEF

PART 2

RECONSTRUCTION RELIEF

The relief

- 2 A land transaction is exempt from charge if—
- (a) it is entered into for the purposes of or in connection with the transfer of an undertaking or part of an undertaking, and
 - (b) the qualifying conditions are met.

Commencement Information

II Sch. 11 para. 2 in force at 1.4.2015 by [S.S.I. 2015/108](#) , [art. 2](#)

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